

HOUSE BILL 3269

By Maddox

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to school support  
organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-322(a), is amended by adding the following language as a new, appropriately designated subdivision:

(19) School support organization, as defined in § 49-2-603(4); provided, that the organization is in compliance with requirements established pursuant to title 49, chapter 2, part 6, as periodically certified under oath by the officers of the organization; provided further, that the organization shall have issued to it by the commissioner an exemption certificate declaring that such organization is entitled to the exemption provided for by this subdivision. The commissioner is authorized to make final determination after hearing, if demanded, as to whether any school support organization is entitled to benefit of the exemption established by this subdivision. The commissioner is authorized to issue exemption certificates to school support organizations that, in the commissioner's judgment, are entitled thereto.

SECTION 2. This act shall take effect January 1, 2009.